

This letter provides a reference to Public Act 93-0031 which created the Gas Use Tax Law. See Public Act 93-0031. (This is a GIL.)

January 29, 2004

Dear Xxxxx:

This letter is in response to your letters dated November 24, 2003 and December 18, 2003, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.ILTAX.com to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

Per the suggestion of PERSON, I am writing you and requesting copies of the Department's regulations promulgated under Illinois' new Gas Use Tax Act, 35 ILCS 173/5-1 et seq. Oddly enough, the regulations for the Gas Use Tax Act are not posted in the Department's website.

If you have any questions, then please give me a call.

DEPARTMENT'S RESPONSE:

For your general information please see Public Act 93-0031 which created the Gas Use Tax Law. As PERSON should be aware, the Department has not promulgated any Gas Use Tax rules at this time. We were holding the response to your original letter until such time as those rules were proposed and we could send you a draft. We anticipate filing such rules in the near future. The Department will provide a copy of those rules on its website once they have been filed.

I hope this information is helpful. If you require additional information, please visit our website at www.ILTAX.com or contact the Department's Taxpayer Information Division at (217) 782-3336. If

you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Terry D. Charlton
Associate Counsel

TDC:msk